

1 HB383
2 115962-1
3 By Representative Williams (J)
4 RFD: Education Appropriations
5 First Read: 21-JAN-10

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8 SYNOPSIS: This bill would provide further for the
9 financing of administrative expenses incurred by
10 the offices of county taxing officials for the
11 assessment and collection of ad valorem taxes.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

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17 To provide further for the financing of
18 administrative expenses incurred by the offices of county
19 taxing officials for the assessment and collection of ad
20 valorem taxes.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) The administrative expenses incurred
23 by the office or offices of the county taxing official or
24 officials for the assessment and collection of ad valorem
25 taxes shall be financed on a pro rata share basis from the
26 proceeds of any non-state and non-education ad valorem tax
27 moneys collected in the county. The pro rata share shall be

1 calculated by computing the percentage that the total
2 collections for each non-state and non-education fund or
3 agency bears to the total collections of non-state and
4 non-education ad valorem taxes in the county and shall be
5 deducted from such ad valorem tax moneys collected prior to
6 the distribution of proceeds.

7 (b) For purposes of this section, the administrative
8 expenses incurred by the office or offices of the county
9 taxing official or officials for the assessment and collection
10 of ad valorem taxes shall be that portion of the annual budget
11 for the office or offices attributed to that function by the
12 county commission pursuant to Section 11-8-3, Code of Alabama
13 1975, but shall not include the salary for the taxing official
14 or officials which shall be paid as otherwise provided by law.

15 (c) This section shall not apply to the
16 administrative expenses of property appraisals or reappraisals
17 which shall be paid as otherwise provided by law.

18 (d) For purposes of this section, the county taxing
19 official shall mean a tax assessor, tax collector, revenue
20 commissioner, license commissioner, or other person charged by
21 law with the assessment or collection of taxes.

22 Section 2. This act shall become effective
23 immediately following its passage and approval by the
24 Governor, or its otherwise becoming law.